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Federal Fiscal Redistribution
within Canada

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Federal Fiscal Redistribution
Within Canada, 1977-78

Taxation and Fiscal Policy Branch
Ministry of Treasury and Economics

November 28, 1979.

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Federal Fiscal Redistribution Within Canada, 1977-78

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1977-78 Distribution of Federal Public Accounts

Introduction

In the 1977 Ontario Budget, Budget Paper E, "Federal Fiscal Redistribution Within Canada", the fiscal impact of the Government of Canada upon the provinces was measured by distributing the revenue and expenditure of the federal government as reported in the Public Accounts of Canada. At that time three fiscal years were researched; 1961-62, 1968-69 and 1975-76.* This study has been expanded to include fiscal year 1977-78 and, as in the previous years, includes the Government of Canada's revenue and expenditure programs as well as the operations of its Crown Corporations. (For Methodology see pages 4 - 6).

Summary of Previous Years

The results for 1961-62 showed that Ontario generated a large surplus on federal account ($370 million) and a modest surplus accrued in Quebec ($101 million). The remaining provinces were in deficit positions.

By 1968-69, three provinces - Ontario, Alberta and British Columbia - were net donors to the federal purse while the remaining provinces were net beneficiaries.

In 1975-76, the same three provinces, Ontario, Alberta and British Columbia, each showed a surplus although by this time Alberta was generating a larger amount than Ontario. This was due mainly to the federal export tax on oil and gas.

Results for 1977-78

By the fiscal year 1977-78, Alberta alone was generating a surplus on federal account - $1,337 million. The combined deficits for the remaining provinces reached $13,144 million. Ontario's position had shifted to that of a deficit of $1,804 million while Quebec's deficit had escalated to $4,638 million.

It must be noted that the federal government was showing a deficit of $10,036 million on its own account in 1977-78. Including the Crown Corporations, unemployment insurance accounts and superannuation accounts, the total deficit reached a staggering $11,807 million. The magnitude of the deficit is one reason that not only had Ontario shifted to a net beneficiary position but also showed a considerable deficiency.

* Note: Subsequent to the 1977 Budget two fiscal years, 1968-69 and 1974-75, were researched. See results in Table 5, page 11.

On the revenue side, Ontario's share of corporation income tax revenue decreased from 44.3 per cent of the total tax in 1975-76 ($2,549 million) to 36.3 per cent or $2,116 million. At the same time, Alberta's share increased from 10.4 per cent ($599 million) to 22.6 per cent or $1,317 million in 1977-78.

As well, included in the revenue generated in Alberta is $361 million of federal export tax on oil and gas.

Table 6 shows the percentage of total federal revenue that was collected in each province versus the percentage of total federal expenditure that was spent. Ontario generated about 37 per cent of the total revenue while receiving back about 32 per cent of the federal spending.

The deficit on the Crown Corporations accounts had decreased since 1975-76 from $674 million to $463 million in 1977-78. There are several reasons for this. Two Crown Corporations, Petro Canada and Loto Canada, had been established since the initial study was completed. These two corporations contributed a net surplus of $105 million. As well, a number of the corporations, for example, Air Canada, CNR, Federal Business Development Bank and Farm Credit Corporation, were in more favourable financial positions in 1977-78 than they had been in 1975-76.

Equalization Entitlements for 1977-78 by Province

	($000)
Newfoundland	280,374
Prince Edward Island	62,871
Nova Scotia	341,093
New Brunswick	271,750
Quebec	1,332,076
Ontario	109,850
Manitoba	232,872
Saskatchewan	66,215
Alberta	-2,178,756
British Columbia	-518,345
Total Payments to Receiving Provinces	2,587,251

The equalization formula measures the revenue raising capacities of the various provinces. The table above shows the payment stream for 1977-78. As indicated, all provinces but Alberta and British Columbia were eligible for payments. As of April 1, 1977, 50 per cent of the value of all non-renewable natural resource revenues were included for equalization purposes. Because of rapid increases in oil and gas revenues, Ontario was in a position to receive equalization payments. However, as can be seen by the total payments made to the provinces, the approximately $110 million entitlement was not paid to Ontario.

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Conclusion

The preceding pages have reviewed Ontario's research on fiscal redistribution as well as expanding on that research by the addition of another fiscal year. As of 1977-78, Alberta was the only province generating a federal surplus, according to the Public Accounts analysis. The equalization analysis shows that by 1977-78 Ontario's revenue raising capacity had weakened relatively to the oil producing provinces. Therefore, it is not surprising, given the lack of oil and gas resources and the magnitude of the federal government deficit for 1977-78, that Ontario had become a net recipient in the fiscal redistribution of the revenue and expenditure operations of the Government of Canada.

Appendix

Methodology for Allocating Major Items of Public Accounts Revenue

Federal Own Account Revenue

1. Personal Income Tax
   Distributed according to Taxation Statistics (Revenue Canada).

2. Corporation Income Tax
   Allocated according to Corporation Taxable Income (Department of Finance).

3. Non-Resident Tax
   Allocated according to population (S.C.91-001).

4. General Sales Tax
   Provincial distribution of Retail Trade was applied to federal sales tax revenue (less tax on tobacco, alcohol and gasoline) (S.C. 11-003E).

5. Taxes on Tobacco
   Calculated by applying distribution of cigarette sales volume to Canadian tobacco sales multiplied by federal sales tax per unit, and to total revenue from excise duties and excise taxes (Equalization Tables, fifth estimate 1977-78, Department of Finance).

6. Taxes on Alcohol
   Allocation for sales tax based on cost of sales of provincial liquor authorities (S.C. 63-202). For excise duties and taxes, provincial gallonage sales distribution was multiplied by appropriate rate of tax (S.C. 63-202; Commercial Clearing House, Federal Tax Guide 1977-78).

7. Taxes on Gasoline
   Obtained by multiplying provincial sales volume by federal sales tax per gallon and by the 10¢ for excise taxes. Sales tax on diesel fuel allocated by provincial sales of diesel fuel (S.C. 45-208; Commerce Clearing House, Federal Tax Guide, 1977-78).

8. Oil Export Charge
   Allocated according to distribution of crude oil production (S.C. 26-213).

9. Custom Import Duties
   Allocated by personal disposable income index (S.C. 13-201).

10. Return on Investment
    After eliminating "double counting" in Crown Corporation activity, a portion of R.O.I. was distributed as identified in the Public Accounts and the residual was allocated using the distribution of tax revenue generated in each province.

11. Post Office Revenue
    First class mail and postage stamps allocated by population (S.C. 91-001). Second to fourth class mail and postage meter revenue allocated according to index of corporate activity (Department of Finance).

12. Premium, Discount and Exchange
    Allocated on basis of population (S.C. 91-001).

13. Service and Service Fees
    A portion was identified by Province in the Public Accounts. The residual allocated on basis of population (S.C. 91-001).

14. Privileges, Licences and Permits
    A portion was identified by Province in the Public Accounts. The remainder was allocated on the basis of population (S.C. 91-001).

15. Refunds of Previous Years' Expenditures
    Allocated according to population index (S.C. 91-001).

16. Bullion and Coinage
    Allocated according to personal disposable income index (S.C. 13-201).

17. Proceeds from Sales
    Allocated by population index (S.C. 91-001).

18. Employer and Employee Contributions to Unemployment Insurance
    Distributed by provincial percentage of UIC premiums as found in Taxation Statistics (Revenue Canada).

19. Contributions by Federal Employees to Public Service Superannuation Fund
    Allocated using number of federal employees per province (S.C. 72-004), RCMP population index and size of military personnel (Department of Finance).

Methodology for Allocating Major Items of Public Accounts Expenditure

Federal Own Account Expenditure

1. Wages and Salaries
   Based on distribution of federal government employees (S.C. 72-004) RCMP population, and location of armed forces personnel (Department of Finance).

2. Other Personnel Costs
   Calculated on the same distribution as wages and salaries.

3. Transportation and Communications
   Post Office expenditure allocated on basis of population index (S.C. 91-001). Residual allocated on location of armed forces personnel (Department of Finance) and on basis of location of federal government technical employees (S.C. 72-004).

4. Information
   Allocated on a per capita basis (S.C. 91-001).

5. Professional and Special Services
   Adult Training distributed as identified in Public Accounts. Remainder allocated using various indices including Indian population index (S.C. 92-762), distribution of armed forces personnel (Department of Finance), and federal government technical employees (S.C. 72-004).

6. Rentals, Repair and Purchased Upkeep
   Allocated on basis of federal government employees index (S.C. 72-004) and military personnel index (Department of Finance).

7. Utilities, Materials and Supplies
   Allocated on basis of the military personnel index (Department of Finance) and federal government employees index (S.C. 72-004).

8. Construction and Acquisition of Land, Buildings and Equipment
   Distributed according to detail in Public Accounts.

9. Construction and Acquisition of Machinery and Equipment
   Allocated on basis of distribution of DND Vehicles (Department of National Defence) and federal government employees index (S.C. 72-004).

10. Unemployment Insurance Payments
    Allocated according to benefits paid to each province (S.C. 73-001).

11. Old Age Security Payments
    Distributed according to detail in Public Accounts.

12. Grants, Contributions and Other Transfer Payments
    Over 80 per cent distributed as identified in Public Accounts. The residual was distributed by population index (S.C. 91-001) as well as other indices.

13. Public Debt Interest
    Allocated according to each province's share of the total individual and corporate income derived from holding Canadian securities (Taxation Statistics and Bank of Canada Review).

Methodology for Allocating Crown Corporation Activity

After eliminating "double counting" in own account revenue and expenditure, Crown Corporation revenue and expenditure was distributed by using information from Volume III of the Public Accounts, Financial Statements of Crown Corporations; Statistics Canada publications; and the annual report of each Corporation.

Fiscal Redistribution within Canada, 1979-78
($ million)

Table 1

	Federal Own Account			Federal Crown Corporations			Total Federal Sector		
	Revenue	Expenditure	Surplus or (Deficit)	Revenue	Expenditure	Surplus or (Deficit)	Revenue	Expenditure	Surplus or (Deficit)
Newfoundland	495.2	1,529.2	(1,034.0)	181.3	152.2	29.1	676.5	1,681.4	(1,004.9)
Prince Edward Island	119.6	449.8	(330.2)	9.0	16.6	(7.6)	128.6	466.4	(337.8)
Nova Scotia	932.8	2,872.7	(1,939.9)	354.0	396.7	(42.7)	1,286.8	3,269.4	(1,982.6)
New Brunswick	691.1	1,956.6	(1,265.5)	165.8	201.9	(36.1)	856.9	2,158.5	(1,301.6)
Quebec	7,459.6	12,024.4	(4,564.8)	1,220.0	1,293.2	(73.2)	8,679.6	13,317.6	(4,638.0)
Ontario	13,397.4	15,030.1	(1,632.7)	1,515.7	1,686.6	(170.9)	14,913.1	16,716.7	(1,803.6)
Manitoba	1,335.2	2,172.1	(836.9)	287.5	369.2	(81.7)	1,622.7	2,541.3	(918.6)
Saskatchewan	1,269.0	1,655.8	(386.8)	359.0	445.8	(86.8)	1,628.0	2,101.6	(473.6)
Alberta	4,549.0	3,177.9	1,371.1	609.3	643.9	(34.6)	5,158.3	3,821.8	1,336.5
British Columbia	4,193.9	4,565.9	(372.0)	810.0	782.8	27.2	5,003.9	5,348.7	(344.8)
Yokon & Territories	140.9	493.3	(352.4)	60.1	46.2	13.9	201.0	539.5	(338.5)
TOTAL	34,583.7	45,927.8	(11,344.1)	5,571.7	6,035.1	(463.4)	40,155.4	51,962.9	(11,807.5)

Revenue Allocation for 1977-78
($ million)

Table 2

		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon & N.W.T.	TOTAL
	TAX REVENUE												
1.	Personal Income Tax	174.7	40.3	336.0	241.9	2,755.2	5,738.9	497.3	430.1	1,344.0	1,814.4	67.2	13,440.0
2.	Corporation Income Tax	46.6	11.6	104.9	75.8	1,101.5	2,115.6	204.0	198.2	1,317.1	635.2	17.5	5,828.0
3.	Non-Resident Income Tax	12.1	2.5	18.1	15.1	135.3	181.1	22.1	20.1	41.3	53.8	1.5	503.0
4.	Sales Tax	82.6	23.1	149.3	114.2	1,079.9	1,567.1	191.4	200.3	463.0	538.2	17.9	4,427.0
5.	Custom Import Duties	39.3	9.2	67.0	53.2	566.4	913.2	99.4	87.9	196.5	272.8	6.9	2,311.8
6.	Excise Duties	17.8	4.9	30.7	21.6	209.0	327.7	41.0	36.2	86.4	104.1	2.5	881.9
7.	Special Gasoline Excise Tax	9.6	3.0	19.1	17.9	138.7	214.1	26.9	34.7	68.8	63.4	1.8	598.0
8.	Oil Export Charge	-	-	-	-	-	0.4	3.9	53.6	361.2	12.5	0.4	432.0
9.	Other Excise Taxes	8.1	2.4	14.5	13.5	136.2	166.3	19.2	16.4	42.7	52.4	0.3	472.0
10.	Other Taxes	1.6	0.3	2.4	2.0	17.7	23.8	2.9	2.6	5.4	7.1	0.2	66.0
	TOTAL TAX REVENUE	392.4	97.3	742.0	555.2	6,139.9	11,248.2	1,108.1	1,080.1	3,926.4	3,553.9	116.2	28,959.7
	NON TAX REVENUE												
1.	Return on Investment	30.6	4.9	40.8	33.4	299.8	498.1	52.5	48.3	174.2	161.1	7.7	1,351.4
2.	Postal Revenue	13.0	2.9	23.1	18.1	204.6	338.7	35.9	33.9	161.5	101.3	2.8	935.8
3.	Premium, Discount & Exchange	0.3	0.1	0.5	0.4	3.9	5.2	0.6	0.6	1.2	1.6	0.1	14.5
4.	Service and Service Fees	2.2	0.5	3.4	2.8	25.3	33.8	4.1	8.3	11.5	18.1	0.3	110.3
5.	Privileges, Licences and Permits	1.2	0.3	1.7	1.4	13.3	18.7	2.4	3.2	12.5	5.8	2.3	62.8
6.	Refunds of Previous Years' Expenditure	1.2	0.3	1.9	1.5	14.0	18.7	2.3	2.1	4.3	5.6	0.1	52.0
7.	Bullion and Coinage	.6	0.1	1.0	.8	8.2	13.2	1.4	1.3	2.8	4.0	0.1	33.5
8.	Proceeds from Sales.	0.6	0.1	.9	0.8	6.8	9.1	1.1	1.0	2.1	2.7	0.1	25.3
9.	Other Non Tax Revenue	1.8	0.4	2.7	2.2	20.0	26.8	3.3	3.0	6.1	7.9	0.2	74.4
10.	Contributions to Unemployment Insurance	44.1	10.4	83.0	62.3	661.7	1,027.6	106.4	75.3	220.6	295.8	7.8	2,595.0
11.	Contributions to Superannuation	7.2	2.3	31.8	12.2	62.1	159.3	17.1	11.9	25.8	36.1	3.2	369.0
	TOTAL NON TAX REVENUE	102.8	22.3	190.8	135.9	1,319.7	2,149.2	227.1	188.9	622.6	640.0	24.7	5,624.0
	TOTAL REVENUE	495.2	119.6	932.8	691.1	7,459.6	13,397.4	1,335.2	1,269.0	4,549.0	4,193.9	140.9	34,583.7

Expenditure Allocation for 1977-78
($ million)

Table 3

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon & N.W.T.	TOTAL
Salaries & Wages	125.5	39.5	551.4	211.4	1,037.1	2,655.6	296.4	205.7	450.6	628.7	54.7	6,256.6
Other Personnel Costs	26.6	9.0	125.5	47.4	225.6	575.0	64.5	43.8	99.2	136.8	11.9	1,365.3
Transportation & Communications	21.2	6.6	67.0	29.6	123.6	267.7	36.3	21.1	57.3	78.2	11.2	719.8
Information	2.3	0.5	3.4	2.8	25.5	34.2	4.2	3.8	7.8	10.2	0.3	95.0
Professional & Special Services	42.7	11.7	100.7	49.6	242.4	437.9	68.3	44.3	103.3	138.3	21.4	1,260.6
Rentals, Repair & Purchased Upkeep	12.5	6.1	79.8	28.7	118.1	294.6	34.7	21.6	56.5	74.0	6.9	733.5
Utilities, Materials & Supplies	15.3	8.7	117.4	41.2	150.9	370.4	46.3	26.9	78.3	98.8	8.6	962.8
Construction, Acquisition of Lands, Buildings, Machinery & Equipment	38.9	9.4	86.1	68.8	448.0	396.0	70.9	36.0	192.6	142.8	62.7	1,552.2
Unemployment Insurance Payments	226.6	41.2	201.9	234.9	1,557.7	1,050.9	111.3	82.4	127.8	473.9	12.4	4,121.0
Old Age Security Payments	108.0	35.7	209.1	160.8	1,245.3	1,687.2	261.4	249.6	333.6	565.6	4.9	4,861.2
Grants, Contributions & other transfer payments	821.9	252.2	1,065.6	926.4	5,518.6	4,882.0	882.0	665.2	1,205.8	1,499.4	279.7	17,998.8
Public Debt Interest	68.0	25.2	240.6	132.6	1,163.3	2,240.3	271.5	234.8	472.5	683.4	18.1	5,550.3
Other Expenditures	32.1	6.7	48.2	40.2	360.1	482.0	58.9	53.5	109.8	143.3	4.0	1,338.8
Less Receipts & Revenues Credited to Votes	(12.4)	(2.7)	(24.0)	(17.8)	(191.8)	(343.7)	(34.6)	(32.9)	(117.2)	(107.5)	(3.5)	(888.1)
TOTAL EXPENDITURE	1,529.2	449.8	2,872.7	1,956.6	12,024.4	15,030.1	2,172.1	1,655.8	3,177.9	4,565.9	493.3	45,927.8

1977-78 RECONCILIATION
($ million)

Table 4

1. DEFICIT		
Deficit (per Public Accounts)		10,036
Deficit Increases		
. Special Accounts (UIC)	4,121	
. Crown Corporation Activity	1,234	
. Previous Year Activity	156	5,511
Deficit Decreases		
. Special Accounts (UIC, Post Office, Superannuation)	3,127	
. Crown Corporation Activity	1,076	(4,203)
		11,344
2. REVENUE		
Total Revenue (per Public Accounts)		32,846
Add		
. Postal Revenue Gross-up	163	
. Contributions to UIC	2,595	
. Contributions to Superannuation	369	3,127
Deduct		
. Crown Corporation Activity	1,234	
. Previous Year Activity	156	(1,390)
Total Adjusted Revenue		34,583
3. EXPENDITURE		
Total Expenditure (per Public Accounts)		42,882
Add		
. UIC Payments	4,121	4,121
Deduct		
. Crown Corporation Activity	1,076	(1,076)
Total Adjusted Expenditure		45,927
4. SUMMARY		
Adjusted Own Account Revenue		34,583
Adjusted Own Account Expenditure		45,927
Adjusted Own Account Deficit		11,344

5. TOTAL GOVERNMENT SECTOR

	Own Account	Crown Corporations	Total
Revenue	34,583	5,572	40,155
Expenditure	45,927	6,035	51,962
Deficit	11,344	463	11,807

PUBLIC ACCOUNTS SURPLUS OR (DEFICIT) IN EACH
PROVINCE FROM FEDERAL GOVERNMENT ACTIVITY
($ Million)

Table 5

	1961-62	1968-69	1973-74	1974-75	1975-76	1977-78
Newfoundland	(124)	(206)	(427)	(712)	(666)	(1,005)
Prince Edward Island	(41)	(139)	(141)	(380)	(230)	(338)
Nova Scotia	(310)	(400)	(833)	(1,021)	(1,369)	(1,983)
New Brunswick	(203)	(337)	(563)	(797)	(866)	(1,302)
Quebec	101	(190)	(1,384)	(2,359)	(2,252)	(4,638)
Ontario	370	820	1,171	1,072	1,080	(1,803)
Manitoba	(139)	(209)	(305)	(403)	(525)	(918)
Saskatchewan	(194)	(144)	(365)	(123)	(305)	(474)
Alberta	(135)	2	(27)	1,544	1,364	1,336
British Columbia	(72)	180	488	437	503	(345)
Yukon and Territories	(26)	(45)	(242)	(28)	(286)	(338)
CANADA	(773)	(668)	(2,628)	(2,770)	(3,552)	(11,808)

SHARE OF TOTAL SECTOR REVENUE AND EXPENDITURE BY PROVINCE
(per cent)

Table 6

	1961-62		1968-69		1973-74		1974-75		1975-76		1977-78	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Newfoundland	1.3	2.6	1.9	3.2	1.6	3.0	1.5	3.4	1.6	3.2	1.7	3.2
Prince Edward Island	.3	.8	.3	1.2	.3	.7	.3	1.3	.3	.8	.3	.9
Nova Scotia	2.9	6.3	2.9	5.5	3.0	5.6	2.8	5.4	2.8	6.1	3.2	6.3
New Brunswick	2.1	4.3	2.0	4.2	2.2	4.0	2.1	4.1	2.2	4.2	2.1	4.2
Quebec	24.3	20.9	22.1	22.4	21.4	24.3	20.5	25.4	20.7	24.5	21.6	25.6
Ontario	42.0	33.8	43.0	35.5	41.9	33.9	38.9	33.0	39.4	33.1	37.1	32.2
Manitoba	4.9	6.1	4.3	5.6	4.2	4.9	4.1	4.9	4.0	5.0	4.0	4.9
Saskatchewan	4.3	6.2	3.8	4.6	3.6	4.6	4.3	4.3	4.1	4.5	4.1	4.0
Alberta	7.4	8.3	7.9	7.5	8.5	7.8	12.8	7.5	11.8	7.2	12.9	7.4
British Columbia	10.3	10.2	11.4	9.6	12.9	10.0	12.2	10.1	12.7	10.3	12.5	10.3
Yukon and Territories	.2	.5	.4	.7	.4	1.2	.5	.6	.4	1.1	.5	1.0
CANADA	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Per Capita Share of Federal Sector, 1977-78

Table 7

Province	Population (000)	Total Federal Sector: Revenue	Total Federal Sector: Expenditure ($000)	Per Capita Surplus or (Deficit)	Share of Total Federal Sector Revenue/ Expenditure by Province: Revenue (per cent)	Share of Total Federal Sector Revenue/ Expenditure by Province: Expenditure (per cent)
Newfoundland	566	1.2	3.0	(1.8)	1.7	3.2
Prince Edward Island	121	1.1	3.9	(2.8)	.3	.9
Nova Scotia	838	1.5	3.9	(2.4)	3.2	6.3
New Brunswick	690	1.2	3.1	(1.9)	2.1	4.2
Quebec	6,277	1.4	2.1	(.7)	21.6	25.6
Ontario	8,391	1.8	2.0	(.2)	37.1	32.2
Manitoba	1,029	1.6	2.5	(.9)	4.0	4.9
Saskatchewan	942	1.7	2.2	(.5)	4.1	4.0
Alberta	1,918	2.7	2.0	.7	12.9	7.4
British Columbia	2,506	2.0	2.1	(.1)	12.5	10.3
Yukon & Territories	65	3.1	8.3	(5.2)	.5	1.0
CANADA	23,343	1.7	2.2	(.5)	100.0	100.0

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